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April 23, 2007

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Ms. Cheryl Kikuta
Utilities Administrator
Division of Consumer Advocacy
Department of Commerce and Consumer Affairs
335 Merchant Street, Room 326
Honolulu, Hawaii 96813

Dear Ms. Kikuta:

Subject: Docket No. 2006-0386

HECO 2007 Test Year Rate Case

Revised Response to Information Request ("IR")

Enclosed is Hawaiian Electric Company, Inc.'s ("HECO") revised response to CA-IR-5. The original response to CA-IR-5 was filed with the Consumer Advocate on February 20, 2007.

HECO will provide the Commission with copies of the attached IR response along with responses to all of the Consumer Advocate's IRs, after the last IR response is completed and submitted to the Consumer Advocate.

Sincerely,

Dean K. Matsuura

Director, Regulatory Affairs

sant Statement

Attachments

cc: Public Utilities Commission (w/o attachments)

Sawvel & Associates, Inc.

Utilitech, Inc.

Dr. Khojasteh Davoodi

Ralph Smith, Larkin & Associates

Randall Y.K. Young, Esq. (w/o attachments)